--- Macdonald's re-surcharge 6c. = over 3c. / EXCISE / TAX on RC-632 - for the March 1943 Budget ---

The cancellation collection ***does not contain*** a copy of the twelve cigarette Series "C" imperforate stamp as used by "Macdonald Tobacco". Although a copy as not been found to date it is probable, judging from their 1943 re-surcharges below, that such exist dated in 1939-42. The hidden letters "J-H" indicate that the die was approved for BABN in mid-1939.

"R. De L French" in the CRS Publication No. 11, on page 27, attributed **RC-702/703** - the 1943 re-surcharges of the twelve cigarettes - to "Macdonald Tobacco" and thus, although they discontinued date coding their production in July 1942, they evidently continued to use the twelve cigarette stamp during 1942-43, or they revived its use under the 1943 Budget.

★**RC-702 - 6c.** over **3c. / EXCISE / TAX** on 12 cigarettes, imperf, with ***unequal*** 4 and 8 mm. killer bars

★**RC-703 - 6c.** over **3c. / EXCISE / TAX** on 12 cigarettes, imperf, with ***equal*** 8 mm. killer bars

---

It is probable that **RC-702** (with the ***unequal*** killer bars) was used on sheets of stamps in stock when the Budget of March 1943 doubled the excise tax, and that **RC-703** (with the ***equal*** killer bars) was used on sheets obtained from Ottawa after the Budget had been tabled, and thus under the revised excise payment schedule of 1943.

Legislation subsequent to the Budget of March 3rd 1943 permitted only those packages equal to, or greater than eighteen cigarettes to be manufactured, and the use of the twelve cigarette stamp ceased.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 12 cigarettes \ 1-10D],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 LaserJet,
December 20th 2013, JBH